FILED OCT
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CHARLES ELMORE

No. 792

In the Supreme Court of the United States.

OCTOBER TERM, 1932

No. ....

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

v.

FREDERICK B. WELLS,
Respondent.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE EIGHTH CIRCUIT

MEMORANDUM FOR RESPONDENT

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MEMORANDUM FOR RESPONDENT

Counsel for the respondent in this case is also counsel for the petitioner in the case of *Irenee du Pont, Petitioner,* v. *Commissioner of Internal Revenue, Respondent,* No. ——, October Term 1932, and in that case a petition for certiorari is coincidentally being filed with the petition for certiorari in this case. It is the belief of counsel that these two cases present a conflict of decision on a question of constitutional law which necessarily will affect many taxpayers throughout the

country. Counsel believes that the writ should issue in each case and, therefore, does not oppose the petition in this case.

March, 1933

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